DISTRICT COURT OF THE VIRGIN ISLANDS DIVISION OF ST. THOMAS AND ST. JOHN

THE KIMBERLY STONECIPHER-FISHER REVOCABLE LIVING TRUST; KIMBERLY STONECIPHER-FISHER, TRUSTEE; and AMERICAN RESORT DEVELOPMENT ASSOCIATION - RESORT OWNERS' COALITION, Plaintiffs, v.	•
)
GOVERNMENT OF THE VIRGIN ISLANDS,)
Defendant.))
GREAT BAY CONDOMINIUM OWNERS ASSOCIATION, INC.; TIMOTHY O'BRIEN; and KEITH CHEATHAM, Plaintiffs,	
v.)
GOVERNMENT OF THE VIRGIN ISLANDS; and JOEL A. LEE ¹ , ACTING DIRECTOR OF THE BUREAU OF INTERNAL REVENUE, in his official capacity, Defendants.))))))))
	_ '

ATTORNEYS:

Kevin Johnson, Esq.

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Chad Messier, Esq.

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St. Thomas, VI

For The Kimberly Stonecipher-Fisher Revocable Living Trust; Kimberly Stonecipher-Fisher, Trustee; and American Resort Development Association - Resort Owners' Coalition,

 $^{^{1}}$ Pursuant to Federal Rule of Civil Procedure 25(d), the caption of this matter was changed to reflect the substitution of the current Director Nominee of the Bureau of Internal Revenue as a party.

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St. Thomas, VI

For Great Bay Condominium Owners Association, Inc.; Timothy O'Brien; and Keith Cheatham,

Claude E. Walker, Attorney General Carol Thomas-Jacobs, AAG Ariel Marie Smith-Francois, AAG Kimberly L. Salisbury-Cole, AAG

Virgin Islands Department of Justice St. Thomas, V.I.

For the Government of the Virgin Islands and Joel Lee, Acting Director of the Bureau of Internal Revenue, in his official capacity.

ORDER

GÓMEZ, J.

The trial in this matter was originally scheduled to commence on June 3, 2019. On March 8, 2019, the Kimberly Stonecipher-Fisher Revocable Living Trust (the "Trust"), Kimberly Stonecipher Fisher as trustee ("Stonecipher-Fisher"), and American Resort Development Association - Resort Owners' Coalition ("American Resort") moved for summary judgment. That same day, Great Bay Condominium Owners Association, Inc. ("Great Bay"), Timothy O'Brien ("O'Brien"), and Keith Cheatham ("Cheatham") also moved for summary judgment. On March 13, 2019, the Government of the Virgin Islands ("GVI") and Joel Lee in his

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official capacity as Acting Director of the Bureau of Internal Revenue ("Director Nominee Lee") moved for summary judgment.

On April 26, 2019, the parties in this matter—the Trust; Stonecipher—Fisher; American Resort; Great Bay; O'Brien; Cheatham; GVI; and Director Nominee Lee—filed a joint motion to continue the trial date. In that motion, the parties agreed that there are no disputes as to the record in this case. In light of this agreement and the extensively briefed competing motions for summary judgment, the parties requested that the Court continue the trial date.

On May 7, 2019, the Court held a status conference in this matter. Given the parties' agreement as to the record, the Court observed that this matter may be amenable to resolution on the papers. To that end, the Court proposed that the matter should be tried on a stipulated record. Given that option, the parties agreed to forego their motions for summary judgment and instead have this matter tried on a stipulated record.

The premises considered, it is hereby

ORDERED that the trial setting previously scheduled for June 3, 2019, is hereby VACATED; it is further

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ORDERED that the final pretrial conference previously scheduled for May 15, 2019, is hereby VACATED; it is further

ORDERED that this matter shall be tried on the papers; it is further

ORDERED that, no later than 3:00 P.M. on May 21, 2019, the parties shall submit a joint stipulated record that shall include all evidence which the parties stipulate is necessary for the Court to consider before making its decision; and it is further

ORDERED that the motions for summary judgment are MOOT.

S_____ Curtis V. Gómez District Judge